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Annual financial review, 1992

Summary

In this report, the Executive Director provides, as requested by the Governing Council, a financial review of the activities financed by UNFPA and of its trust funds in 1992. The report shows the Fund's financial position and accounts as at the end of 1992. Annual data on income and expenditures are included for 1990, 1991 and 1992. The annexes include the unaudited financial statements for the year ended 31 December 1992.

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Introduction

1. In response to decisions 85/20 and 87/31, paragraph 9, adopted by the Governing Council at its thirty-second and thirty-fourth sessions, respectively, the Executive Director presents in this report a review of the financial situation of the United Nations Population Fund (UNFPA) for 1992. As in prior years, the information and financial data available for the preparation of this report include the unaudited financial statements of the Fund (Annexes I and II). Data presented in this report reflect the financial status of UNFPA during the first year of the biennium of 1992-1993.

2. This document includes the actual data available for 1990 and 1991. Audited data for these years were extracted from the UNFPA year-end audited financial statements as contained in document A/47/5/Add.7. For the reasons noted in that document, the United Nations Board of Auditors qualified its audit opinion on the financial statements of UNFPA for the biennium ended 31 December 1991. A detailed progress report on steps taken to implement recommendations of the Board of Auditors is being submitted to this session of the Governing Council in document DP/1993/37.

3. The 1992 figures provided herein include data obtained from the unaudited annual accounts of the executing agencies with regard to the status of funds allocated to them and expended in the execution of UNFPA projects during 1992. Should any changes be reported in the audited accounts of any of the executing agencies for the biennium 1992-1993, they will be reported by the Executive Director to the Governing Council at its forty-second session in the audited statements and audit reports.

4. A financial summary containing information on budgetary trends is provided in Annex IX. These data are provided as requested by the Governing Council at its thirty-second and thirty-fourth sessions.

I. ANNUAL REVIEW OF THE FUND'S FINANCIAL SITUATION

A. Income and expenditure

5. Table 1 provides a summary of 1992 pledges and payments by donors as compared to 1990 and 1991. Annex III shows in detail the status of the voluntary contributions pledged by all donors as at 31 December 1992. After writing off as uncollectable prior years' pledges amounting to $276,447, the outstanding cumulative balance of unpaid pledges as at 31 December 1992 was $1.9 million, as follows:

	United States dollars
1987 and prior years	207,696
1988	159,944
1989	52,927
1990	92,756
1991	1,430,492
	1,943,815

6. Table 2 shows a comparison of income and expenditures for 1990, 1991 and 1992. Total income in 1992 amounted to $238.2 million and total expenditures to $193.6 million. This resulted in an excess of income over expenditure of $44.6 million. Annual income includes pledges from Governments, investment income and miscellaneous income but excludes contributions to trust funds. In accordance with UNFPA Financial Rule 116.1(a), income was recorded on an accrual basis. As required by Financial Rule 104.1, all pledges were recorded in United States dollars, converted at the United Nations operational rate of exchange in effect on the date of the pledge and, if paid, converted at the rate of exchange prevailing on the date of the payment.

7. Total income in 1992 increased by $14.2 million or 6.3 per cent over the 1991 income of $224.0 million and by $25.8 million or 12.1 per cent over the 1990 income of $212.4 million. Total contributions pledged by 105 Governments in 1992 reached $233.8 million, an increase of $13.1 million in dollar terms or 5.9 per cent over the $220.7 million pledged in 1991. Interest income amounted to $3.1 million or 1.3 per cent of total income. Other miscellaneous income and adjustments, including revaluation of currencies and gains/losses on currency exchange, totalled $1.3 million (table 2). The 6.3 per cent increase in income in 1992 was, in large part, the result of gains from favourable exchange rates, as payments in currencies other than the US dollar accounted for the majority of the contributions to UNFPA.

B. Programme expenditures

8. As shown in table 2, total expenditures in 1992 were $193.6 million, a decrease of $35.5 million or 15.5 per cent compared to 1991 expenditures and a decrease of $27.7 million or 12.5 per cent compared to 1990 expenditures. Table 3 compares programme expenditures and administrative and programme support services (APSS) budget expenditures for 1990, 1991 and 1992 as a percentage of total expenditures. Under the successor support-cost arrangements (approved by the Council in decision 91/37, para. 10), beginning in 1992 all technical support services (TSS) costs and administrative and operational services (AOS) costs are included under programme expenditures. Thus, the concept of operational costs, as previously defined in the UNFPA work plan, as comprising agency support costs and the APSS budget, is no longer used by UNFPA. TSS and AOS costs include technical and administrative support services to country projects provided by executing agencies. Under the support-cost arrangements prior to 1992, United Nations executing agencies were reimbursed support costs at the rate of 13 per cent of the total project expenditure executed by the agency, and some of the costs of technical advisers covered under the new TSS arrangements were financed from intercountry programmes. Under the new successor support-cost arrangement, UNFPA reimburses United Nations executing agencies for AOS costs at the rate of 7.5 per cent of country project expenditures executed by agencies. Programme expenditures in 1992, which amounted to $151.0 million, constituted 78.0 per cent of the total expenditures, compared to 81.5 per cent in 1991 and 82.9 per cent in 1990. The APSS expenditure in 1992, comprising the headquarters administrative budget and total field office costs, amounted to $42.6 million or 22.0 per cent of total expenditures compared to $42.3 million or 18.5 per cent of total expenditures in 1991 and $37.8 million or 17.1 per cent of total expenditures in 1990.

9. The APSS field office expenditure in 1992 totalled $18.8 million. This compares to all field office costs of $18.7 million in 1991 and $15.6 million in 1990. TSS costs in 1992 were $14.5 million and AOS costs were $8.3 million, for a total of $22.8 million, or 11.8 per cent of total expenditure. Agency support costs were $15.0 million or 6.5 per cent of total expenditure in 1991 and $14.6 million or 6.6 per cent of total expenditure in 1990. For the reasons mentioned above, these amounts are not directly comparable to TSS and AOS expenditures in 1992. In 1992, AOS costs were composed of the reimbursement to United Nations executing agencies for support services to country projects ($4.9 million), payment of overhead charges to non-governmental organizations (NGOs) ($1.0 million), reimbursement to UNFPA derived from procurement services provided to government-executed projects ($1.1 million) and overhead charges assessed to government-executed projects ($1.3 million).

10. As shown in table 4, in 1992 the United Nations executing agencies, including the regional commissions, executed projects amounting to $50.1 million compared to $91.4 million in 1991 and $90.5 million in 1990. Governments, with the assistance of UNFPA field offices, executed $27.5 million in 1992, compared to $30.9 million in 1991 and $33.3 million in 1990. Expenditures for government-executed projects did not include $4.1 million of advances to Governments, which at year-end were held by Governments and not reported as expenditure (see also Annex II). UNFPA-executed projects totalled $31.2 million in 1992, compared to $29.5 million in 1991 and $25.6 million in 1990, and included procurement assistance in respect of government projects amounting to $21.8 million in 1992, $13.4 million in 1991, and $15.5 million in 1990. Programme expenditures for projects executed by NGOs and other agencies, such as intergovernmental institutions and academic and research centres, were $19.4 million in 1992, compared to $20.0 million in 1991 and $19.5 million in 1990. Expenditures for NGO-executed projects in 1992 did not include $4.4 million of advances to NGOs, which at year-end were held by these institutions (see also Annex II).

11. Table 4 also shows the percentage breakdown of project expenditures by executing agency for 1990, 1991 and 1992. Projects executed by the United Nations and its specialized agencies and regional commissions amounted to $50.1 million or 39.1 per cent of project expenditures of $128.2 million in 1992. Governments executed $27.5 million or 21.5 per cent of project expenditures in 1992. NGOs and other agencies, including intergovernmental institutions, executed $19.4 million or 15.1 per cent of project expenditures in 1992. Annex IV shows 1992 programme expenditures (including TSS and AOS costs) by executing agency and by major expenditure component of the project budgets. Annex VII shows project expenditures by country for 1990, 1991 and 1992.

C. Status of unexpended balance of general resources

12. On 1 January 1992, the balance of available funds for programming showed a deficit of $5.5 million. As shown in table 5, after adding an excess of income over expenditure of $44.6 million, and transferring $3.0 million to the operational reserve and $2.5 million to the reserve for field accommodation, the unexpended balance of general resources available for programming was $33.6 million as at 31 December 1992 (see also Annex II).

D. Status of the operational reserve and the reserve for field accommodation

13. The operational reserve was established by the Governing Council in January 1973 at the $20 million level to guarantee the financial viability and integrity of the UNFPA programme. In accordance with Governing Council decision 89/49, paragraph 16, during 1992 UNFPA maintained a fully funded operational reserve at the level of $45.0 million (see Annex II). At its thirty-eighth session, the Governing Council in decision 91/36 decided that the level of the operational reserve should be set at 20 per cent of general resources income for each year of the UNFPA work plan, and that it would review the level of the reserve every other year. Consequently, in order to maintain that proportion, in 1992, UNFPA transferred $3.0 million to the operational reserve, which now stands at $48.0 million.

14. The Council, at its thirty-eighth session (1991) approved, in decision 91/36, paragraph 17, the establishment of a reserve for field accommodation at the level of $5 million for the biennium 1992-1993 and authorized the Executive Director to make drawdowns from it for the purpose of financing the UNFPA share of construction costs of common premises under the auspices of the Joint Consultative Group on Policy. In line with this decision, $2.5 million was transferred from unspent resources to this reserve in 1992.

E. Liquidity position

15. Table 6 shows the Fund's gross liquid assets as at 31 December 1992, as compared to 1990 and 1991. As at 31 December 1992, UNFPA had bank balances in convertible currencies and time-deposit investments amounting to $121.2 million, which included $48.0 million of time-deposit investments of the operational reserve, $2.5 million in the reserve for field accommodation and $11.0 million belonging to UNFPA trust funds (see Annexes II and V). The investments reported in table 6 and in Annex II were recorded using the United Nations operational rate of exchange that came into effect on 1 December 1992. At the United Nations operational rate of exchange in effect from 1 January 1993, which more closely reflected the market rate of exchange as at 31 December 1992, the value of these investments would amount to $103,449 less than that shown in the accounts.

F. Special population programmes

16. As authorized by the Governing Council at its seventeenth session (decision 74/16, paragraph (e)), UNFPA received cash remittances totalling $19.7 million in 1992 from the Governments of Japan, the Netherlands and Norway to be transferred by UNFPA to designated special population programmes. The four recipients of these funds were the International Planned Parenthood Federation ($19.1 million, from Japan and the Netherlands), The Population Council ($0.3 million, from the Netherlands and Norway), the International Union for the Scientific Study of Population ($0.2 million, from the Netherlands and Norway) and the International Council on Management of Population Programmes ($0.1 million from Norway).

II. UNFPA TRUST FUNDS

17. Table 7 shows that in 1992 total income (contributions plus interest income) from donors for multi-bilateral-funded projects and activities under funds-in-trust arrangements was

the equivalent of $13.1 million, showing an increase of $4.2 million (47.2 per cent) compared to $8.9 million received in 1991 for multi-bilateral-funded projects. In addition, UNFPA received in 1992 $30.1 million for contraceptive procurement services to a project of the Government of Bangladesh, comprising $13.4 million from the World Bank and $16.7 million from Kreditanstalt Fur Wiederaufbau (KFW) of the Federal Republic of Germany. As at 1 January 1992, the unexpended balance of the trust funds was $7.6 million, which when added to the total income of $43.1 million received under funds-in-trust agreements in 1992, resulted in a total amount available for programming in 1992 of $50.7 million. Total expenditures were $39.8 million in 1992 compared to $11.5 million in 1991, largely due to the significant increase in procurement assistance provided under this modality. Transfers back to donor Governments in respect of completed projects totalled $0.1 million, leaving an unexpended balance as at 31 December 1992 of $11.0 million, which is available to finance trust fund activities in 1993. Annex V shows the statement of accounts as at 31 December 1992 for 26 trust funds managed by UNFPA in 1992, while Annex VI reflects the status of collections and unpaid pledges as at 31 December 1992.

Table 1

Status of pledges and payments by donor Governments
Summary of 1992 pledges compared to 1991 and 1990
(as at 31 December 1992)

		1990			1991				1992			
		Pledges		Payments	Pledges			Payments	Pledges			Payments
		National Currency	$US	$US	National Currency	Perct. change a/	$US	$US	National Currency	Perct. Change a/	$US	$US
Major Donors b/												
Australia	(A$)	1,250,000	997,750	997,750	1,330,000	6	1,188,963	1,188,963	1,700,000	28	1,285,370	1,285,370
Canada	(C$)	12,750,000	11,184,211	11,184,211	13,400,000	5	11,806,397	11,806,397	13,600,000	1	10,967,742	10,967,742
Denmark	(Dkr)	95,000,000	15,605,475	15,605,475	100,000,000	5	15,369,550	15,369,550	115,000,000	15	19,012,005	19,012,005
Finland	(MK)	75,000,000	18,707,907	18,707,907	85,000,000	13	23,869,690	23,869,690	81,700,000	(4)	18,067,052	18,067,052
France	(FF)	5,000,000	952,381	952,381	5,500,000	10	956,522	956,522	7,300,000	33	1,278,093	1,278,093
Germany	(DM)	39,400,000	24,303,062	24,303,062	39,675,000	1	23,460,317	23,460,317	41,300,000	4	26,445,009	26,445,009
Italy	(L)	2,000,000,000	1,574,803	1,574,803	2,000,000,000	0	1,587,302	1,587,302	4,000,000,000	100	2,877,698	2,877,698
Japan		0	40,830,000	40,830,000	0	2	41,700,000	41,700,000	0	3	42,900,000	42,900,000
Netherlands	(Fls)	50,180,000	26,934,439	26,934,439	50,180,000	0	26,503,230	26,503,230	50,180,000	0	26,569,075	26,569,075
					3,000,000 c/		1,666,667	1,666,667	4,000,000 c/		2,312,139	2,312,139
Norway	(Nkr)	140,400,000	22,074,531	22,074,531	151,000,000	8	23,368,055	23,368,055	166,000,000	10	26,462,415	26,462,415
					30,000,000 c/		4,761,905	4,761,905				
Sweden	(Skr)	125,000,000	21,196,732	21,196,732	135,000,000	8	21,432,079	21,432,079	145,000,000	7	26,590,970	26,590,970
Switzerland	(SWF)	7,800,000	5,735,294	5,735,294	8,200,000	5	5,578,231	5,578,231	8,400,000	2	6,450,216	6,450,216
U.K.	(£)	6,000,000	10,961,416	10,961,416	7,500,000	25	13,066,837	13,066,837	9,000,000	20	15,737,344	15,737,344
Subtotal			201,056,001	201,056,001			216,315,745	216,315,745			228,955,128	228,955,128
Other Donors	d/											
Austria		0	225,000	225,000	0	89	425,000	425,000	0	32	560,000	560,000
Belgium	(BF)	26,000,000	836,185	836,185	26,000,000	0	726,812	726,812	29,000,000	12	878,788	0
China		0	700,000	700,000	0	1	710,000	710,000	0	8	765,000	765,000
India	(Rs)	6,000,000	333,333	333,333	6,000,000	0	235,294	235,294	7,200,000	20	257,143	0
Indonesia		0	150,000	150,000	0	10	165,494	165,494	0	1	167,625	167,625
New Zealand	(NZ$)	350,000	214,165	214,165	350,000	0	204,855	204,855	400,000	14	215,820	215,820
Pakistan		0	500,000	500,000	0	0	500,000	500,000	0	0	500,000	500,000
Spain	(PTS)	35,000,000	317,466	317,466	37,000,000	6	320,849	320,849	50,000,000	35	479,442	479,442
USSR e/	(R)	552,346	631,904	631,904	0	0	0	0	0		0	0
Subtotal			3,908,053	3,908,053			3,288,304	3,288,304			3,823,818	2,687,887
Remaining Donors f/			721,583	668,656			818,974	726,218			990,426	695,865
Grand Total			205,687,637	205,634,710			220,423,023	220,330,267			233,769,372 g/	232,338,880 h/

a/ All percentage changes are based on the currency of the pledge.
b/ Major donors as defined here comprise Governments that have pledged the equivalent of US$ 1 million or more.
c/ Supplementary contributions.
d/ Other donors include nine countries in 1990, and eight countries each year in 1991 and 1992 contributing pledges of US$ 100,000 and over.
e/ As of 24 December 1991, the Russian Federation has assumed all financial obligations of the Union of Soviet Socialist Republics.
f/ Remaining donors include 87 in 1990, 82 in 1991 and 84 in 1992.
g/ This amount differs by $29,189 from 1992 pledges shown in Annex I as a result of including an amount pledged in 1992 for the fiscal year 1993.
h/ Includes payments of $96,676 received in 1991.

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Table 2

Comparison of income and expenditures for 1990, 1991 and 1992 [a/]
(Millions of US dollars)

	1990 ($)	Change (%) 1990-91	1991 ($)	Change (%) 1991-92	1992 ($)
Income [b/]					
Voluntary contributions	205.8	7.2	220.7	5.9	233.8
Interest income	5.9		3.7		3.1
Miscellaneous income	0.7		(0.4)		1.3
Total Income	212.4	5.5	224.0	6.3	238.2
Expenditure					
Programmes (includes TSS and AOS costs) [c/]	183.5	1.8	186.8	(19.2)	151.0
APSS budget	37.8	11.9	42.3	0.7	42.6
Total Expenditure	221.3	3.5	229.1	(15.5)	193.6
Excess of income over expenditure	(8.9)	(42.7)	(5.1)	974.5	44.6

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited final figures for 1992.

[b/] This includes regular resources only. In addition, UNFPA received, in 1992, contributions to UNFPA-administered trust funds of $43.2 million, comprising $13.1 million for multi-bilateral-funded projects and $30.1 million for special procurement services from the World Bank ($13.4 million) and from Kreditanstalt Fur Wiederaufbau (KFW) ($16.7 million) as shown in table 7 and Annex V.

[c/] Under the new successor support-cost arrangements, starting in 1992, all technical support services (TSS) costs and administrative and operational services (AOS) costs are included under programme expenditures for the 1992-1993 biennium. In 1992, TSS expenditures were $14.5 million and AOS expenditures were $8.3 million.

Table 3

Comparison of programme expenditures and APSS budget expenditures for 1990, 1991 and 1992 as a percentage of total expenditure [a/]
(Millions of US dollars)

	1990 ($)	Percentage of total expenditure	1991 ($)	Percentage of total expenditure	1992 ($)	Percentage of total expenditure
Programme expenditures						
Projects						
United Nations agency-executed projects [b/]	90.5		91.4		50.1	
Government-executed projects [c/]	33.3		30.9		27.5	
UNFPA-executed projects [d/]	25.6		29.5		31.2	
NGO-executed projects [e/]	19.5		20.0		19.4	
Total project costs	168.9	76.3	171.8	75.0	128.2	66.2
Agency support costs [f/]	14.6	6.6	15.0	6.5	---	
TSS and AOS costs [f/]	---		---		22.8	11.8
Total programme expenditures	183.5	82.9	186.8	81.5	151.0	78.0
APSS budget expenditures	37.8	17.1	42.3	18.5	42.6	22.0
Total UNFPA expenditures	221.3	100.0	229.1	100.0	193.6	100.0

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited final figures for 1992.

[b/] Includes projects executed by United Nations regional commissions.

[c/] The government-executed project expenditure does not include $6.6 million of advances in 1990, $6.9 million of advances in 1991, and $4.1 million of advances in 1992, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

[d/] Includes UNFPA procurement assistance in respect of government projects amounting to $15.5 million in 1990, $13.4 million in 1991, and $21.8 in 1992.

[e/] Includes expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA Financial Regulation 8.6. Due to changes in accounting practices effective 1 January 1991, NGO-executed expenditure does not include $2.3 million of advances in 1991 and $4.4 million of advances in 1992.

[f/] Under the new successor support-cost arrangements, starting in 1992, all technical support services (TSS) costs and administrative and operational services (AOS) costs are included under programme expenditures for the 1992-1993 biennium (Governing Council decision 91/37, para. 10). In 1992, TSS expenditures were $14.5 million and AOS expenditures were $8.3 million.

Table 4

Project expenditures by executing agency for 1990, 1991 and 1992 [a/]
(Millions of US dollars)

	1990 ($)	Percentage of total expenditure	1991 ($)	Percentage of total expenditure	1992 ($)	Percentage of total expenditure
United Nations DESD [b/]	1.3		1.5		0.9	
United Nations DESD [c/]	24.6		23.2		13.1	
ECE	0.4		0.6		0.6	
ESCAP	2.1		2.2		1.2	
ECLAC	2.4		2.9		2.2	
ECA	4.7		4.6		1.3	
ESCWA	0.7		0.8		0.0	
IBRD [d/]	-		0.1		0.1	
ILO	11.3		12.1		6.1	
FAO	5.1		7.9		1.7	
UNEP	0.1		0.1		---	
UNESCO	11.5		11.1		6.7	
WHO	24.7		19.7		12.8	
UNICEF	0.6		2.5		2.2	
UNDP-OPS [e/]	1.0		2.1		1.1	
UNRWA	---		---		0.1	
Subtotal	90.5	53.6	91.4	53.2	50.1	39.1
Governments [f/]	33.3	19.7	30.9	18.0	27.5	21.5
UNFPA [g/]	25.6	15.2	29.5	17.2	31.2	24.3
NGOs [h/]	19.5	11.5	20.0	11.6	19.4	15.1
TOTAL	168.9	100.0	171.8	100.0	128.2	100.0

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited final figures for 1992 (see also Annex IV).

[b/] Department of Economic and Social Development (DESD), formerly Department of International Economic and Social Affairs (DIESA).

[c/] Department of Economic and Social Development (DESD), formerly Department of Technical Co-operation for Development (DTCD).

[d/] International Bank for Reconstruction and Development (World Bank)

[e/] UNDP-Office for Project Services

[f/] The government-executed project expenditure does not include $6.6 million of advances in 1990, $6.9 million of advances in 1991, and $4.1 million of advances in 1992, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

[g/] Includes UNFPA procurement assistance in respect of government projects amounting to $15.5 million in 1990, $13.4 million in 1991 and $21.8 million in 1992.

[h/] Includes expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA Financial Regulation 8.6. Due to changes in accounting practices effective 1 January 1991, NGO-executed expenditure does not include $2.3 million of advances in 1991 and $4.4 million of advances in 1992.

Table 5

Unexpended balances of general resources available for programming for 1990, 1991 and 1992 [a/]
(US dollars)

		1990	1991	1992
Unexpended balance as at 1 January		8,507,781	(436,194)	(5,538,850)
Add:	Excess of expenditure over income	(8,943,975)	(5,102,656)	44,616,125
	Subtotal	(436,194)	(5,538,850)	39,077,275
Less:	Transfer to operational reserve	--	--	3,000,000 [b/]
Less:	Reserve for field accommodation	--	--	2,500,000 [c/]
Unexpended balance of general resources as at 31 December		(436,194)	(5,538,850)	33,577,275

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited figures for 1992 (see also Annex II).

[b/] In accordance with Governing Council decision 89/49, paragraph 16, the level of the operational reserve was set at $45 million in 1989. The level of the operational reserve was reviewed at the thirty-eighth session (1991) of the Governing Council, which decided in decision 91/36 to set the operational reserve at 20 per cent of the general resources income in the work plan for each year. Accordingly, during 1992, the level of the operational reserve was increased by $3.0 million.

[c/] The Council, at its thirty-eighth session '1991), approved in decision 91/36, paragraph 17, the establishment of a reserve for field accommodation at the level of $5 million for the biennium 1992-1993 and authorized the Executive Director to make drawdowns from it for the purpose of financing the UNFPA share of construction costs of common premises under the auspices of the Joint Consultative Group on Policy. In line with this decision, $2.5 million was transferred from unspent resources to this reserve in 1992.

Table 6

Liquidity position of UNFPA for 1990, 1991 and 1992 [a/]
(US dollars)

	1990	1991	1992
Unexpended resources and reserves			
Bank accounts			
Convertible currencies	2,575,965	71,537	24,915
Non-convertible currencies	---	228,626	754
Investments			
Unexpended general resources	36,661,947	29,975,089	70,639,906
Operational reserve	45,000,000	45,000,000	48,000,000
Reserve for field accommodation	---	---	2,500,000
TOTAL [b/]	84,237,912	75,275,252	121,165,575

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited figures for 1992 (see also Annex II).

[b/] Includes amounts due to UNFPA trust funds of $10.9 million in 1990, of $7.6 million in 1991 and of $11.0 in 1992.

Table 7

Trust Funds: Income and Expenditures of UNFPA for 1990, 1991 and 1992 [a/]
(US dollars)

	1990	1991	1992
Total income			
Unexpended balance as at 1 January	10,438,352	10,927,477	7,597,031
Income received (including interest)			
- Multi-bi projects	11,699,039	8,878,467	13,066,220
- Procurement services [b/]	0	0	30,102,031
- Other trust funds	76,773	61,115	41,133
- Refunded to donors	(3,139)	(721,420)	(59,441)
Subtotal	11,772,673	8,218,162	43,149,943
Total	22,211,025	19,145,639	50,746,974
Total expenditure			
Multi-bi projects [c/]	11,062,073	11,267,712	10,068,670
Procurement services	0	0	28,084,135
Other trust funds	70,137	34,072	26,577
Support costs paid to UNFPA	151,338	246,824	1,598,040
Total	11,283,548	11,548,608	39,777,422
Unexpended balance as at 31 December	10,927,477	7,597,031	10,969,552

[a/] Audited data for 1990 and 1991 from the UNFPA year-end financial statements as contained in document A/47/5/Add.7 and unaudited final figures for 1992 (see Annex V).

[b/] Consists of contraceptive procurement services to the Government of Bangladesh for special procurement services comprising $13.4 million from the World Bank and $16.7 million from Kreditanstalt Fur Wiederaufbau (KFW) of the Federal Republic of Germany.

[c/] Comprises project expenditures and administrative and operational services (AOS) costs paid to United Nations executing agencies, amounting to $352,742 in 1992. Agency support costs paid to United Nations executing agencies amounted to $755,602 in 1990, and $633,008 in 1991.

Annex I

Statement of income and expenditure for the year ended 31 December 1992 with comparative figures for 31 December 1991
(US dollars)

1991		1992
	Income	
	Contributions from Governments	
220,744,504	Pledges for current year	233,798,561
(174,809)	Additions and adjustments to pledges for prior years – net	(218,687)
(1,279,084)	Exchange adjustments on collection of contributions	(370,625)
219,290,611		233,209,249
2,535		3,283
4,700,064	Miscellaneous income	4,954,310
223,993,210	**Total Income**	238,166,842
	Expenditure	
	Programme expenditure	
171,777,968	Projects	128,185,872
0	Technical support services	14,498,207
15,065,699	Administrative and operational services	8,245,070
186,843,667		150,929,149
42,252,199	Administrative and programme support services budget expenditure (net)	42,621,568
229,095,866	**Total expenditure**	193,550,717
(5,102,656)	**Surplus income/(expenditure)**	44,616,125

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Annex II

Statement of assets and liabilities as at 31 December 1992
with comparative figures for 31 December 1991

(US dollars)

1991		1992
	Assets	
	Cash and investments	
71,537	Convertible currencies	24,915
228,626	Non-convertible currencies	754
29,975,089	Investments	70,639,906
0	Investments of the reserve for field accommodation	2,500,000
45,000,000	Investments of the operational reserve	48,000,000
75,275,252		121,165,575
	Advances and accounts receivable	
187,488	Non-convertible currencies pending United States dollar credit from UNDP	187,488
8,182,469	Operating funds provided by UNFPA to executing agencies	6,222,376
6,960,721	Governments	4,080,545
2,335,690	Operating funds provided by UNFPA to inter-governmental institutions and other agencies including NGOs	4,401,237
0	Due from UNDP	7,156,141
341,866	Accounts receivable and deferred charges	559,781
650,782	Accrued interest	610,699
18,659,006	Subtotal	23,218,267
1,621,619	Pledges receivable from Governments for for current and prior years	1,943,815
95,555,877		146,327,657
	Liabilities, reserves and unexpended resources	
	Liabilities	
2,517,956	Accounts payable	1,423,156
5,118,662	Operating funds payable by UNFPA to executing agencies	3,695,290
30,849,054	Unliquidated obligations of executing agencies	46,162,384
8,944,877	Due to UNFPA trust funds	10,969,552
8,664,178	Due to UNDP	0
56,094,727	Subtotal	62,250,382
0	Reserve for field accommodation	2,500,000
45,000,000	Operational reserve	48,000,000
(5,538,850)	Unexpended balance of general resources	33,577,275
95,555,877	Total	146,327,657

Annex III

Status of voluntary contributions pledged by country as at 31 December 1992
(US dollars)

Donor	Balance due as at 1 January 1992 for 1991 and prior years [A]	Additions and adjustments for 1991 and prior years [B]	Pledges for 1993 and future years			Total [A]+[B]+[C]+[D]	Payments received	Unpaid pledges as at 31 December 1992	Composition of balance due	
			Pledges for 1992 [C]	Local currency	United States dollars [D]				For 1992 and prior years	For 1993 and future
Afghanistan	5,520	(5,520)	2,760	–	2,760	5,520	–	5,520	2,760	2,760
Albania	700	(520)	180	17,500	180	540	–	540	360	180
Algeria	9,174	–	9,050	200,000	9,091	27,315	18,224	9,091	–	9,091
Angola	500	–	1,000	–	–	1,500	–	1,500	1,500	–
Australia	–	–	1,285,370	2,000,000	1,379,310	2,664,680	1,285,370	1,379,310	–	1,379,310
Austria	–	–	560,000	–	560,000	1,120,000	560,000	560,000	–	560,000
Bahamas	–	–	–	–	500	500	–	500	–	500
Bangladesh	18,100	–	18,100	–	20,000	56,200	18,100	38,100	18,100	20,000
Barbados	–	–	3,500	–	–	3,500	3,500	–	–	–
Belgium	–	–	878,788	75,000,000	2,272,727	3,151,515	–	3,151,515	878,788	2,272,727
Benin	2,000	–	1,000	–	1,000	4,000	–	4,000	3,000	1,000
Bhutan	–	–	2,700	–	2,800	5,500	–	5,500	2,700	2,800
Bolivia	37,600	–	4,000	–	4,000	45,600	–	45,600	41,600	4,000
Botswana	–	3,537	–	–	–	3,537	3,537	–	–	–
Brazil	–	–	5,000	–	–	5,000	–	5,000	5,000	–
Bulgaria	–	–	2,311	55,000	2,311	4,622	2,311	2,311	–	2,311
Burkina Faso	16,484	(6,704)	3,704	–	–	13,484	2,372	11,112	11,112	–
Burundi	–	–	5,000	–	–	5,000	5,000	–	–	–
Canada	–	–	10,967,742	–	–	10,967,742	10,967,742	–	–	–
Central African Republic	2,564	29	–	–	–	2,593	–	2,593	2,593	–
Chad	11,000	–	–	–	–	11,000	–	11,000	11,000	–
Chile	10,000	–	5,000	–	5,000	20,000	10,000	10,000	5,000	5,000
China	–	–	765,000	–	–	765,000	765,000	–	–	–
Colombia	5,000	–	40,000	–	40,000	85,000	45,000	40,000	–	40,000
Comoros	3,663	41	–	–	–	3,704	–	3,704	3,704	–
Cook Islands	7,499	10,101	–	–	–	17,600	17,600	–	–	–
Costa Rica	–	–	5,551	–	–	5,551	5,551	–	–	–
Cote d'Ivoire	–	–	7,407	–	–	7,407	–	7,407	7,407	–
Cyprus	–	–	1,100	–	–	1,100	1,100	–	–	–
Czechoslovakia	–	–	21,661	600,000	21,661	43,322	21,661	21,661	–	21,661
Democratic People's Republic of Korea	–	–	23,256 a/	50,000	23,585	0 46,841	23,256 a/	– 23,585	–	23,585
Democratic Yemen b/	5,566	–	–	–	–	5,566	–	5,566	5,566	–
Denmark	–	–	19,012,005	–	–	19,012,005	19,012,005	–	–	–
Dominican Republic	7,693	107	–	–	–	8,000	–	8,000	8,000	–
Ecuador	88,000	–	–	–	–	88,000	22,000	66,000	66,000	–
Egypt	59,311	358	78,612	260,205	78,612	216,893	59,669	157,224	78,612	78,612
El Salvador	–	5,000	–	–	–	5,000	5,000	–	–	–
Equatorial Guinea	31,135	346	–	–	–	31,481	–	31,481	31,481	–
Ethiopia	–	–	14,493	–	–	14,493	14,493	–	–	–

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Annex III

Status of voluntary contributions pledged by country as at 31 December 1992 (continued)
(US dollars)

Donor	Balance due as at 1 January 1992 for 1991 and prior years [A]	Additions and adjustments for 1991 and prior years [B]	Pledges for 1992 [C]	Pledges for 1993 and future years		Total [A]+[B]+[C]+[D]	Payments received	Unpaid pledges as at 31 December 1992	Composition of balance due	
				Local currency	United States dollars [D]				For 1992 and prior years	For 1993 and future
Federated States of Micronesia	2,000	–	–	–	2,000	4,000	2,000	2,000	–	2,000
Fiji	–	–	1,715	5,000	3,226	4,941	1,586	3,355	129	3,226
Finland	–	–	18,067,052	–	–	18,067,052	18,067,052	–	–	–
France	–	–	1,278,093	–	–	1,278,093	1,278,093	–	–	–
Gabon	–	–	41,322	–	–	41,322	41,322	–	–	–
Gambia	–	–	5,000	–	–	5,000	–	5,000	5,000	–
Germany, Federal Republic of	–	–	26,445,009	–	–	26,445,009	26,445,009	–	–	–
Guatemala	3,000	–	1,000	–	–	4,000	–	4,000	4,000	–
Guyana	51	(2)	–	–	–	49	–	49	49	–
Honduras	–	–	9,298	–	–	9,298	9,298	–	–	–
Hungary	–	–	25,271	2,500,000	30,084	55,355	–	55,355	25,271	30,084
Iceland	2,800	–	3,348	200,000	3,401	9,349	5,948	3,401	–	3,401
India	233,463	1,831	257,143	7,200,000	257,143	749,580	235,294	514,286	257,143	257,143
Indonesia	165,000	494	167,625	–	165,000	498,119	333,119	165,000	–	165,000
Iran, Islamic Republic of	–	–	29,965	–	50,000	79,965	29,965	50,000	–	50,000
Italy	–	–	2,877,698	–	–	2,877,698	2,877,698	–	–	–
Jamaica	730	(297)	455	–	–	888	433	455	455	–
Japan	–	–	42,900,000	–	–	42,900,000	42,900,000	–	–	–
Jordan	909	(909)	22,000	–	–	22,000	21,776	224	224	–
Kenya	11,802	(2,377)	1,569	–	–	10,994	–	10,994	10,994	–
Kiribati	–	–	1,481	–	–	1,481	1,481	–	–	–
Kuwait	35,000	5,000	–	–	–	40,000	40,000	–	–	–
Lao People's Democratic Republic	–	–	500	–	500	0 1,000	–	1,000	500	500
Lesotho	3,188	264	1,226	4,066	1,351	6,049	4,698	1,351	–	1,351
Liberia	55,000	(3,000)	–	–	–	52,000	–	52,000	52,000	–
Libyan Arab Jamahiriya	86,207	–	–	–	–	86,207	–	86,207	86,207	–
Liechtenstein	–	–	2,083	3,000	2,083	4,166	–	4,166	2,083	2,083
Luxembourg	50,960	(691)	63,291	3,000,000	90,909	204,269	92,703	111,566	20,657	90,909
Madagascar	20,225	–	3,000	–	3,000	26,225	–	26,225	23,225	3,000
Malawi	2,974	(33)	2,108	–	–	5,049	2,941	2,108	2,108	–
Malaysia	–	–	15,000	–	15,000	30,000	–	30,000	15,000	15,000
Maldives	–	–	1,200	–	1,500	2,700	1,200	1,500	–	1,500
Mali	500	–	–	–	1,000	1,500	–	1,500	500	1,000
Malta	–	733	733		–	1,466	1,466	–	–	–
Mauritania	3,755	(1,028)	3,273	–	–	6,000	–	6,000	6,000	–
Mauritius	–	3,567	–	–	–	3,567	3,567	–	–	–
Mexico	–	–	16,000	–	–	16,000	16,000	–	–	–
Mongolia	58	–	–	–	4,000	4,058	58	4,000	–	4,000
Morocco	11,064	(4,128)	6,000	–	6,000	18,936	936	18,000	12,000	6,000
Mozambique	2,100	–	241	–	–	2,341	241	2,100	2,100	–
Myanmar	–	–	10,274	60,000	9,788	20,062	10,274	9,788	–	9,788

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Annex III

Status of voluntary contributions pledged by country as at 31 December 1992 (continued)
(US dollars)

Donor	Balance due as at 1 January 1992 for 1991 and prior years [A]	Additions and adjustments for 1991 and prior years [B]	Pledges for 1992 [C]	Pledges for 1993 and future years: Local currency	Pledges for 1993 and future years: United States dollars [D]	Total [A]+[B]+[C]+[D]	Payments received	Unpaid pledges as at 31 December 1992	Composition of balance due: For 1992 and prior years	Composition of balance due: For 1993 and future
Namibia	–	–	–	–	1,000	1,000	–	1,000	–	1,000
Nepal	–	–	12,000	–	–	12,000	12,000	–	–	–
Netherlands	–	–	30,881,214	56,000,000	32,222,222	63,103,436	30,881,214	32,222,222	–	32,222,222
New Zealand	–	–	215,820	–	–	215,820	215,820	–	–	–
Nicaragua	–	–	1,000	–	–	1,000	1,000	–	–	–
Niger	11,658	101	–	–	–	11,759	–	11,759	11,759	–
Nigeria	18,678	(18,678)	22,360	250,000	12,755	35,115	22,360	12,755	–	12,755
Niue	500	–	500	–	–	1,000	1,000	–	–	–
Norway	–	–	26,462,414	–	–	26,462,414	26,462,414	–	–	–
Oman	10,000	–	–	–	–	10,000	–	10,000	10,000	–
Pakistan	10,204	184,141	500,000	–	500,000	1,194,345	694,345	500,000	–	500,000
Panama	750	–	2,000	–	2,500	5,250	900	4,350	1,850	2,500
Papua New Guinea	610	30	5,029	–	–	5,669	5,669	–	–	–
Paraguay	65,500	–	23,500	–	–	89,000	–	89,000	89,000	–
Peru	24,648	(24,648)	15,000	–	–	15,000	–	15,000	15,000	–
Philippines	–	–	51,181	1,300,000	51,181	102,362	51,181	51,181	–	51,181
Poland	–	–	8,647	–	–	8,647	8,647	–	–	–
Portugal	–	–	25,000	–	25,000	50,000	–	50,000	25,000	25,000
Qatar	–	–	15,000	–	–	15,000	15,000	–	–	–
Republic of Korea	–	–	50,000		150,000	200,000	50,000	150,000	–	150,000
Romania	–	–	1,515	1,000,000	2,326	3,841	1,515	2,326	–	2,326
Russian Federation	341,243	(341,243)	–	–	–	–	–	–	–	–
Saint Kitts and Nevis	117	–	–	–	–	117	–	117	117	–
Saint Lucia	–	720	720		–	1,440	1,440	–	–	–
Samoa	–	–	5,000	–	5,000	10,000	5,000	5,000	–	5,000
Sao Tome and Principe	–	276	–	–	–	276	–	276	276	–
Saudia Arabia	–	–	30,000	–	–	30,000	30,000	–	–	–
Senegal	52,137	(45,637)	–	–	–	6,500	–	6,500	6,500	–
Sierra Leone	6	(6)	–	–	–	–	–	0	–	–
Solomon Islands	1,000	(1,000)	–	–	–	–	–	–	–	–
Somalia	54	(54)	–	–	–	–	–	–	–	–
Spain	–	–	479,442	49,500,000	430,435	909,877	479,442	430,435	–	430,435
Sri Lanka	–	–	10,000	–	10,000	20,000	10,000	10,000	–	10,000
Sudan	18,384	(6,612)	32,704	–	–	44,476	44,476	–	–	–
Suriname	–	–	4,000	–	–	4,000	4,000	–	–	–
Swaziland	1,424	(96)	664	–	–	1,992	–	1,992	1,992	–
Sweden	–	–	26,590,970	–	–	26,590,970	26,590,970	–	–	–
Switzerland	–	–	6,450,216	–	–	6,450,216	6,450,216	–	–	–
Syrian Arab Republic	–	–	940	–	–	940	940	–	–	–

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Annex III

Status of voluntary contributions pledged by country as at 31 December 1992 (continued)
(US dollars)

Donor	Balance due as at 1 January 1992 for 1991 and prior years [A]	Additions and adjustments for 1991 and prior years [B]	Pledges for 1992 [C]	Pledges for 1993 and future years: Local currency	Pledges for 1993 and future years: United States dollars [D]	Total [A]+[B]+[C]+[D]	Payments received	Unpaid pledges as at 31 December 1992	Composition of balance due: For 1992 and prior years	Composition of balance due: For 1993 and future
Thailand	–	–	50,000 a/	–	60,000	110,000	49,611 a/	60,389	389	60,000
Togo	10,989	122	11,111	–	–	22,222	–	22,222	22,222	–
Tokelau Islands	–	–	300	–	–	300	300	–	–	–
Trust Territory Republic of Palau	500	–	500		–	1,000	–	1,000	1,000	–
Tunisia	–	–	42,550 a/	–	–	42,550	42,550 a/	–	–	–
Turkey	11,000	–	30,000	–	60,000	101,000	40,946	60,054	54	60,000
Tuvalu	476	(82)	345	3,000	2,069	2,828	–	2,828	759	2,069
Uganda	456	(104)	1,756	–	3,448	5,556	1,756	3,800	352	3,448
United Kingdom	–	–	15,737,344	–	–	15,737,344	15,737,344	–	–	–
United Republic of Tanzania	–	26,044	10,870 a/	3,000,000	9,346	48,260	38,914 a/	9,346	–	9,346
Uruguay	8,640	–	17,280	–	17,280	43,200	–	43,200	25,920	17,280
Vanuatu	5,000	–	7,500	–	–	12,500	7,500	5,000	1,000	–
Viet Nam	2,500	–	2,700	–	2,916	8,116	5,200	2,916	–	2,916
Yemen Arab Republic b/	2,850	–	3,847	–	3,847	10,544	–	10,544	6,697	3,847
Yugoslavia, Federal Republic of c/	10,000	–	–	–	–	10,000	–	10,000	10,000	–
Zambia	–	–	–	100,000	317	317	–	317	–	317
Zimbabwe	–	–	1,359	–	–	1,359	1,359	–	–	–
	1,621,619	(218,687) d/	233,796,561 a/	–	38,641,164	273,842,657	233,257,678	40,584,979	1,943,815	38,641,164

a/ Includes 1992 pledges received in 1991.

b/ On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen".

c/ Officially designated as the Federal Republic of Yugoslavia as of 27 April 1992.

d/ Additions and adjustments for 1991 and prior years include unpaid pledges of $276,447 written-off in 1992:

Country	Amount
Afghanistan	5,520
Burkina Faso	6,666
Jamaica	215
Jordan	909
Liberia	3,000
Morocco	4,128
Nigeria	9,625
Peru	24,648
Senegal	45,837
Sierra Leone	5
Solomon Islands	1,000
Somalia	41
Russian Federation	174,831
Total	276,447

e/ This amount includes $29,189 of 1993 pledges received in 1992.

Annex IV

1992 expenditure by United Nations agencies, Governments, intergovernmental institutions and other agencies including non-governmental organizations
(US dollars)

	Personnel services	Sub-contracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Total project expenditure	Technical support services	Administrative & operational services	Total programme expenditure
United Nations (DESD) a/	877,814	(78,426)	53,369	14,428	8,265	875,450	0	109,629	985,079
United Nations (DESD) b/	7,004,699	434,900	2,457,947	2,283,043	939,137	13,119,726	1,010,518	1,836,931	15,967,175
ECE	440,931	55,670	82,810	1,914	29,256	610,581	0	79,376	689,957
ESCAP	648,208	82,896	307,748	24,436	179,094	1,242,382	641,278	244,872	2,128,532
ECLAC	1,860,744	2,617	178,643	35,861	77,380	2,155,245	221,107	308,926	2,685,278
ECA	839,047	6,000	378,837	(873)	30,118	1,253,129	1,944,158	415,648	3,612,935
ESCWA	16,786	0	0	0	7,500	24,286	211,067	3,157	238,530
FAO	909,816	63,277	280,366	275,805	128,058	1,657,322	1,401,329	113,976	3,172,627
IBRD	94,368	0	50,000	0	0	144,368	0	0	144,368
ILO	3,788,926	5,864	1,237,120	455,191	635,603	6,122,704	2,923,546	451,164	9,497,414
UNESCO	2,912,646	436,711	1,135,676	1,607,206	627,294	6,719,533	2,129,204	461,963	9,310,700
UNICEF	151,865	29,452	261,036	1,761,661	36	2,204,050	0	131,848	2,335,898
UNIDO	31,266	0	0	0	0	31,266	0	2,345	33,611
UNRWA c/	7,477	0	32,700	10,576	0	50,753	0	0	50,753
WHO	3,152,547	4,272,974	2,589,436	2,273,847	493,829	12,782,633	2,017,064	602,658	15,402,355
UNDP - OPS d/	156,883	137,818	464,057	275,644	17,438	1,051,840	123,141	75,522	1,250,503
UN Agencies total	22,894,023	5,449,753	9,509,745	9,018,739	3,173,008	50,045,268	12,622,432	4,838,015	67,505,715
Governments	4,955,212	4,327,844	8,774,334	7,421,347	2,042,854	27,521,591	0	1,320,010	28,841,601
UNFPA	6,557,602	2,919,817	2,299,674	18,601,344	823,929	31,202,366 e/	1,875,775	1,090,627	34,168,768
NGOs f/	6,616,937	2,617,724	4,125,708	4,552,682	1,503,596	19,416,647	0	996,418	20,413,065
TOTAL	41,023,774	15,315,138	24,709,461	39,594,112	7,543,387	128,185,872	14,498,207	8,245,070	150,929,149

a/ United Nations Department of Economic and Social Development (DESD), formerly Department of International Economic and Social Affairs (DIESA).
b/ United Nations Department of Economic and Social Development (DESD), formerly Department of Technical Co-operation for Development (DTCD).
c/ United Nations Relief and Works Agency for Palestine Refugees in the Near East.
d/ UNDP-Office for Project Services.
e/ Includes UNFPA procurement assistance in respect of government projects amounting to $21.8 million.
f/ This category includes intergovernmental institutions and agencies as well as non-governmental organizations.

Annex V

Trust funds: Statement of accounts for the year ended 31 December 1992
(US dollars)

Trust funds	Unexpended balance as at 1 Jan. 1992	Contributions received	Interest, misc. income & (expenditure) a/	Transfers	Total funds available	Project expenditure	Administrative and operational services (AOS) Executing agencies	Administrative and operational services (AOS) UNFPA	Total expenditure	Unexpended balance as at 31 Dec. 1992
Arab Gulf Fund	(130,571)	498,000	0	0	367,429	292,169	2,217	4,501	298,887	68,542
Australia	877,311	120,074	0	0	997,385	198,618	1,454	8,961	209,033	788,352
Austria	0	443,734	0	0	443,734	405,166	0	20,258	425,424	18,310
Bangladesh Fourth Population and Health Project	1,347,846	11,901,000	202,647	0	13,451,493	12,184,135	0	593,375	12,777,510	673,983
Belgium	1,117,529	0	(317)	0	1,117,212	399,084	488	0	399,572	717,640
Canada	(466,985)	1,246,470	0	(44,235)	735,250	680,991	42,866	13,862	737,719	(2,469)
Contraceptive Needs in Selected Developing Countries	0	421,248	0	0	421,248	158,677	0	0	158,677	262,571
European Economic Community	18,610	0	0	0	18,610	0	0	0	0	18,610
Finland	874,042	0	32,431	0	906,473	445,140	64,299	(2,474)	506,965	399,508
Germany	0	17,035,153	0	0	17,035,153	16,221,209	0	737,548	16,958,757	76,396
India	0	35,714	0	0	35,714	25,286	0	0	25,286	10,428
International Conference on Population and and Development	0	389,166	0	0	389,166	2,230	0	0	2,230	386,936
IPPF/AGFUND *	134,055	0	0	0	134,055	70,840	0	3,542	74,382	59,673
Italy	520,121	0	19,346	0	539,467	0	0	0	0	539,467
Japan	0	500,000	0	0	500,000	0	0	0	0	500,000
Luxembourg	201,595	0	0	0	201,595	73,212	0	3,661	76,873	124,722
Management Development Unit b/	93,721	431,425	0	0	525,146	450,328	0	22,516	472,844	52,302
Netherlands	1,529,113	1,324,957	47,769	0	2,901,839	1,185,701	90,576	21,776	1,298,053	1,603,786
Norad **	15,206	0	0	(15,206)	0	0	0	0	0	0
Norway	887,182	2,222,901	56,997	0	3,167,080	1,591,950	68,998	46,543	1,707,491	1,459,589
Oman	0	54,115	0	0	54,115	39,129	5,087	0	44,216	9,899
OPEC ***	226,384	0	0	0	226,384	0	0	0	0	226,384
Sweden	159,022	3,686,291	0	0	3,845,313	1,814,649	45,222	73,414	1,933,285	1,912,028
Switzerland	143,933	250,000	0	0	393,933	242,580	31,535	0	274,115	119,818
Syrian Arab Republic	226,165	200,000	0	0	426,165	129,060	0	6,453	135,513	290,652
United Kingdom c/	238,496	701,284	0	0	939,780	1,189,909	0	44,104	1,234,013	(294,233)
Subtotal	8,012,775	41,461,532	358,873	(59,441)	49,773,739	37,800,063	352,742	1,596,040	39,750,845	10,022,894
Rafael M. Salas Endowment Fund ****	323,622	4,061	0	0	327,683	8,497	0	0	8,497	319,186
UN Population Award	608,480	10,000	27,072	0	645,552	18,080	0	0	18,080	627,472
TOTAL	8,944,877	41,475,593	385,945	(59,441)	50,746,974	37,826,640	352,742	1,596,040 d/	39,777,422	10,969,552

* International Planned Parenthood Federation/Arab Gulf Programme for the United Nations Development Organizations
** Norwegian Agency for International Development
*** Organization of Petroleum Exporting Countries
**** Previously known as the Endowment Fund.

a/ Effective 1 January 1992, interest earned by trust funds whose contributions were deposited in general resources bank accounts will be transferred from general resources to the individual trust funds at the beginning of the following year. This policy differs from that applied in the previous years whereby interest income of trust funds was transferred in the same year it was earned.

b/ This project, which is funded by the Governments of the United Kingdom, Norway and the Netherlands, seeks to strengthen maternal and child health/family planning programme management in Bangladesh.

c/ Contributions of $846,531 were received in January 1993.

d/ Administrative and operational services (AOS) costs paid to UNFPA for projects executed by UNFPA. A credit of $283,177 was transferred to the APSS budget. The remainder ($1,314,863) was credited to the miscellaneous income account, as approved by the Governing Council (decision 86/35, para. 10).

Annex VI

Trust funds: Status of contributions pledged as at 31 December 1992
(United States dollars)

Government/Organization	Balance due as at 1 Jan. 1992	Additions and adjustment	Total	Payments received in 1992	Unpaid pledges as at 31 Dec. 1992	Composition of balance due: For 1992 and prior years	Composition of balance due: For 1993 and future years
UNFPA Multi-bilateral and other Programmes							
Arab Gulf Programme for UN Development Organizations	-	498,000	498,000	498,000	-	-	-
Australia	-	120,074	120,074	120,074	-	-	-
Austria	-	443,734	443,734	443,734	-	-	-
Belgium	-	454,545	454,545	-	454,545	454,545	-
Canada	-	1,246,470	1,246,470	1,246,470	-	-	-
Finland	-	235,320	235,320	235,320	-	-	-
Germany, Federal Republic of	-	17,035,153	17,035,153	17,035,153	-	-	-
India	-	35,714	35,714	35,714	-	-	-
Japan	-	500,000	500,000	500,000	-	-	-
Mauritius	-	10,000	10,000	10,000	-	-	-
Netherlands	-	1,524,523	1,524,523	1,524,523	-	-	-
Norway	-	2,528,606	2,528,606	2,528,606	-	-	-
Oman	-	54,115	54,115	54,115	-	-	-
Rockefeller Foundation	-	100,000	100,000	100,000	-	-	-
Sweden	-	3,957,539	3,957,539	3,957,539	-	-	-
Switzerland	-	250,000	250,000	250,000	-	-	-
Syrian Arab Republic	-	200,000	200,000	200,000	-	-	-
United Kingdom	-	781,284	781,284	781,284	-	-	-
World Bank	-	11,951,000	11,951,000	11,951,000 a/		-	-
Total		41,926,077	41,926,077	41,471,532	454,545	454,545	-

a/ In table 7, footnote b/, it is stated that UNFPA received $30.1 million in respect of the Government of Bangladesh. This includes the unexpended 1991 balance of $1,347,846, shown as advances received for reimbursable procurement in the 1990-1991 financial statements.

Annex VII

Project expenditures by country for 19 , 1991 and 1992 a/
(US dollars)

COUNTRY	1990	1991	1992
Africa region (sub-Saharan)			
Angola (P)	674,313	1,023,421	833,215
Benin (P)	1,123,533	1,217,547	792,313
Botswana	510,998	925,655	688,985
Burkina Faso (P)	1,103,695	1,211,724	922,849
Burundi (P)	1,206,932	1,121,954	1,129,408
Cameroon	954,823	679,65	333,455
Cape Verde	851,192	605,083	356,992
Central African Republic (P)	489,700	686,715	921,378
Chad (P)	485,520	642,862	967,612
Comoros (P)	786,025	765,378	563,535
Congo	757,820	570,019	318,032
Cote d'Ivoire	335,215	477,815	412,452
Equatorial Guinea	591,960	435,412	626,887
Ethiopia (P)	2,432,742	1,737,231	1,509,148
Gabon	296,902	517,327	342,637
Gambia (P)	505,628	674,949	806,642
Ghana (P)	1,329,668	1,454,129	1,303,162
Guinea (P)	544,269	981,228	627,862
Guinea-Bissau (P)	423,039	708,899	626,245
Kenya (P)	155,312	1,773,614	1,329,400
Lesotho (P)	251,944	703,836	604,579
Liberia (P)	448,026	119,204	80,364
Madagascar (P)	801,144	917,285	752,809
Malawi (P)	1,255,446	1,478,921	974,175
Mali (P)	775,433	832,609	905,244
Mauritania (P)	980,144	882,712	419,190
Mauritius	456,298	242,280	179,230
Mozambique (P)	958,953	816,117	1,010,136
Namibia	79,025	351,892	130,245
Niger (P)	1,290,727	1,193,848	720,991
Nigeria (P)	2,252,867	3,300,316	1,013,134
Rwanda (P)	718,161	1,639,576	608,507
Sao Tome and Principe (P)	506,025	555,354	380,319
Senegal (P)	1,689,298	1,413,146	1,170,598
Seychelles	39,123	35,494	108,734
Sierra Leone (P)	228,974	353,979	476,066
Swaziland	212,344	613,033	246,614
Togo (P)	893,866	411,328	557,178
Uganda (P)	3,033,423	3,197,253	2,598,956
United Republic of Tanzania (P)	2,539,412	3,105,567	2,595,704
Zaire (P)	1,230,991	813,978	267,299
Zambia (P)	2,426,033	424,690	666,946
Zimbabwe (P)	787,348	1,374,025	1,149,013
Country projects total	39,414,291	43,187,061	33,028,240
Regional projects total (RAF)	10,219,046	11,842,087	4,139,589
Africa (sub-Saharan) regional grand total	49,633,337	55,029,148	37,167,829

(P) Priority countries

a/ Under the new successor support-cost arrangements, starting in 1992, all technical support services (TSS) costs and administrative and operational services (AOS) costs are included under programmes for the 1992-1993 biennium.

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Annex VII (continued)

Project expenditures by country for 1990, 1991 and 1992 a/
(US dollars)

COUNTRY	1990	1991	1992
Arab States			
Algeria	512,322	308,285	903,897
Bahrain	(4,021)	66,222	(1,597)
Djibouti	85,030	157,899	26,036
Egypt (P)	1,696,549	1,186,294	1,197,251
Iraq	132,221	(23,321)	192
Jordan	895,064	848,634	372,511
Lebanon	0	8,650	5,167
Libyan Arab Jamahiriya	0	2,454	4,275
Morocco	1,849,645	1,347,345	1,227,359
Oman	144,487	85,407	95,199
Qatar	14,192	(2,000)	1,280
Somalia (P)	814,227	(3,619)	6,419
Sudan (P)	2,343,539	1,128,600	550,078
Syrian Arab Republic	477,111	1,040,869	1,194,843
Tunisia	965,393	817,955	1,044,097
United Arab Emirates	96,964	0	0
Yemen (P) *	2,179,756	1,719,771	854,558
Country projects total	12,202,479	8,689,445	7,481,565
Regional projects total (RMI)	2,958,449	2,886,381	232,602
Arab States regional total	15,160,928	11,575,826	7,714,167
Europe			
Albania	285,670	387,964	884,548
Bulgaria	183,881	101,136	35,590
Cyprus	35,778	8 704	27,608
Hungary	260,338	354,353	250,231
Poland	32,636	44,674	10,673
Portugal	146,514	236,970	148,709
Romania	322,966	420,311	211,155
Turkey	565,753	794,514	692,415
Yugoslavia, Federal Republic of **	120,480	118,267	27,079
Country projects total	1,954,016	2,466,893	2,288,008
Regional projects total	952,035	1,061,850	731,625
Total	2,906,051	3,528,743	3,019,633
Arab States and Europe regional grand total	18,066,979	15,104,569	10,733,800

(P) Priority countries

* On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen".

** Officially designated as the Federal Republic of Yugoslavia as of 27 April 1992.

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Annex VII (continued)

Project expenditures by country for 1990, 1991 and 1992 a/
(US dollars)

COUNTRY	1990	1991	1992
Asia and the Pacific			
Afghanistan (P)	261,325	274,257	199,795
Bangladesh (P)	4,506,187	2,473,756	2,586,699
Bhutan (P)	477,486	181,279	313,258
Cambodia (P)	0	0	1,055
China (P)	4,578,858	13,560,440	10,405,923
Cook Islands	17,606	37,573	85,021
Democratic People's Republic of Korea (P)	757,418	1,297,823	752,240
Federated States of Micronesia	146,702	45,662	321,508
Fiji	177,164	158,456	368,339
India (P)	16/,557,884	11,217,312	10,289,442
Indonesia (P)	2,147,770	3,618,022	3,637,706
Iran (Islamic Republic of)	73,251	1,057,112	160,860
Kiribati	20,282	11,666	184,072
Lao People's Democratic Republic (P)	135,239	153,934	131,630
Malaysia	415,210	426,109	436,976
Maldives (P)	192,379	226,765	207,617
Marshall Islands	128,978	101,501	33,610
Mongolia	602,226	335,335	604,750
Myanmar (P)	383,305	236,843	121,560
Nepal (P)	2,257,848	3,144,616	2,090,347
Pacific subregion *	0	0	476,685
Pakistan (P)	2,470,114	894,400	1,637,281
Papua New Guinea	199,372	270,973	140,421
Philippines (P)	4,415,568	3,274,286	4,864,985
Republic of Korea	512,869	388,058	85,815
Samoa	167,844	183,534	217,382
Solomon Islands (P)	98,207	124,686	134,493
Sri Lanka (P)	999,674	772,890	745,999
Territory of Hong Kong	0	203,648	0
Thailand	1,331,780	444,249	473,619
Tokelau	0	0	37,919
Tonga	164,580	147,718	37,078
Trust Territory of The Pacific Islands	90,468	31,720	39,050
Tuvalu	15,312	94,524	84,887
Vanuatu	221,459	124,177	180,647
Viet Nam (P)	4,578,438	3,527,715	4,684,553
Country and territory projects total	49,102,803	49,041,039	46,773,222
Regional projects total	8,208,640	7,772,705	2,747,312
Asia and the Pacific regional grand total	57,311,443	56,813,744	49,520,534

(P) Priority countries

* Subregional projects involving the following islands: Cook Islands, Fed. States of Micronesia, Fiji, Kiribati, Marshall Islands, Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, Vanuatu

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Annex VII (continued)

Project expenditures by country for 1990, 1991 and 1992 a/
(US dollars)

COUNTRY	1990	1991	1992
Latin America and the Caribbean			
Anguilla	64,033	1,048	0
Antigua and Barbuda	27,758	62,095	23,615
Argentina	72,096	8,789	10,178
Barbados	9,325	8,329	69,259
Belize	4,650	7,400	(1,397)
Bolivia (P)	1,201,954	776,355	910,899
Brazil	1,698,541	1,719,691	1,339,468
British Virgin Islands	17,071	6,340	7,300
Caribbean subregion *	---	---	556,445
Chile	62,507	212,824	179,312
Colombia	441,104	799,442	508,930
Costa Rica	375,062	217,597	164,662
Cuba	222,023	513,697	582,356
Dominica	14,413	51,733	(387)
Dominican Republic (P)	249,129	378,891	733,570
Ecuador	832,627	511,878	554,174
El Salvador	483,977	528,763	657,022
Grenada	31,265	90,356	14,884
Guatemala	318,379	304,591	941,133
Guyana	120,305	45,336	48,941
Haiti (P)	874,845	704,584	276,849
Honduras (P)	893,255	695,578	810,939
Jamaica	184,691	179,188	167,656
Mexico	2,487,994	1,826,960	2,917,862
Montserrat	15,763	1,232	0
Nicaragua (P)	475,691	810,681	528,520
Panama	320,683	240,201	272,076
Paraguay	893,132	480,132	454,438
Peru	1,251,623	779,681	683,102
Saint Kitts and Nevis	4,581	0	3,300
Saint Lucia	24,464	16,132	15,740
Saint Vincent and the Grenadines	43,585	69,095	3,906
Suriname	57,234	17,881	16,654
Trinidad and Tobago	18,520	45,180	0
Turks and Caicos Islands	2,949	1,332	15,744
Uruguay	89,288	95,146	97,791
Venezuela	132,512	54,496	9,350
Country projects total	14,017,029	12,262,654	13,574,289
Regional projects total (RLA)	5,034,253	4,999,008	1,821,381
Latin America and Caribbean regional grand total	19,051,282	17,261,662	15,395,670
Global projects total	0	4,278	0
Interregional projects total	24,947,426	27,564,567	15,416,247
Subtotal	24,947,426	27,568,845	15,416,247
Grand total **	169,028,506	171,777,968	128,234,080

(P) Priority countries

* Subregional projects involving the following countries: Anguilla, Antigua and Barbuda, Bahamas, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Guyana, Jamaica, Montserrat, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Trinidad and Tobago, Turks and Caicos Islands.

** Programme expenditures by country in 1992 differ from those shown in Annex I. The 1991 accounts were overstated by $48,208 as a result of provisional figures submitted by FAO and the Department of Economic and Social Development (DESD).

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Annex VIII

Programme expenditures from trust funds for 1990, 1991 and 1992
(US dollars)

Country	1990	1991	1992
Africa region (sub-Saharan)			
Benin (P)	0	0	516,564
Burkina Faso (P)	154,177	210,917	168,658
Cape Verde	108,549	0	71,795
Cote d'Ivoire	0	0	117,302
Ethiopia (P)	(1,367)	0	0
Ghana	0	0	307,838
Kenya (P)	1,412,900	1,077,783	235,470
Mozambique (P)	105,000	0	0
Namibia	0	932,580	973,924
Niger (P)	120,727	43,945	0
Nigeria (P)	16,950	740	22,312
Rwanda (P)	128,601	1,945,757	781,976
Uganda (P)	2,902,614	(102,614)	192,274
United Republic of Tanzania (P)	447,728	138,236	95,251
Zambia (P)	1,312,500	683,025	257,556
Country trust fund total	6,708,379	4,930,369	3,740,920
Regional trust fund total	708,309	1,035,861	308,095
Africa (sub-Saharan) regional grand total	7,416,688	5,966,230	4,049,015
Arab States and Europe			
Oman	0	0	44,216
Sudan (P)	85,402	(6,328)	31,778
Syrian Arab Republic	117,729	51,536	135,513
Tunisia	291,900	235,598	(10,992)
Yemen	0	0	24,661
Country trust funds total	495,031	280,806	225,176
Regional trust funds total	123,887	223,435	584,248
Arab States and Europe regional grand total	618,918	504,241	809,424

(P) Priority countries

Annex VIII (continued)

Programme expenditures from trust funds for 1990, 1991 and 1992
(US dollars)

Country	1990	1991	1992
Asia and the Pacific			
Bangladesh (P)	372,812	1,585,801	29,967,349
India (P)	0	0	25,286
Maldives (P)	0	0	8,242
Nepal (P)	27,520	551,944	(51,945)
Pakistan (P)	452,938	595,628	943,436
Papua New Guinea	0	0	20,843
Philippines (P)	20,365	0	5,250
Thailand	0	22,879	84,448
Viet Nam (P)	(17,884)	0	109,436
Country trust funds total	855,751	2,756,252	31,112,345
Regional trust funds total	142,178	0	0
Asia and the Pacific regional grand total	997,929	2,756,252	31,112,345
Latin America and the Caribbean			
Bolivia (P)	0	281,807	184,102
Colombia	1,885	0	0
Cuba	261,304	0	0
Jamaica	0	0	89,397
Nicaragua (P)	1,243,935	1,054,824	894,383
Peru	262	0	0
Country trust funds total	1,507,386	1,336,631	1,167,882
Regional trust funds total	315,000	353,472	53,288
Latin America and the Caribbean regional grand total	1,822,386	1,690,103	1,221,170
Interregional trust funds total	428,257	631,782	2,585,468
Subtotal	428,257	631,782	2,585,468
Grand total *	11,283,548	11,548,608	39,777,422

(P) Priority countries

* Includes agency support costs paid to United Nations executing agencies amounting to $755,602 in 1990, $633,008 in 1991, and administrative and operational services (AOS) costs of $352,742 in 1992. Support costs paid to UNFPA totalled $151,338 in 1990 and $246,824 in 1991, and AOS costs totalled $1,598,040 in 1992.

Annex IX

Historical financial summary

Table 1. Regular resources income, expenditures and reserves for 1982-1992
(Millions of US dollars)

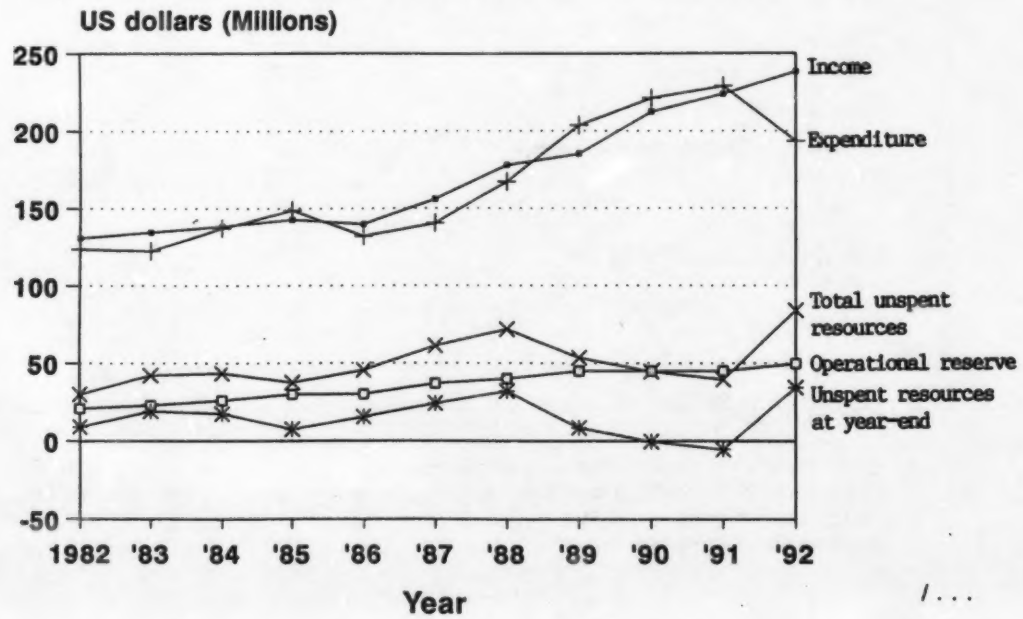
Year	Total new regular resources a/	Total expenditures	Addition to reserves	Resource surplus/ (deficit)	Unspent programme resources at year end b/	Reserves c/	Total unspent resources
1982	130.9	123.7	1	6.1	9.1	21.0	30.0
1983	134.7	122.6	2	10.1	19.2	23.0	42.2
1984	138.6	137.2	3	(1.7)	17.5	26.0	43.5
1985	142.9	148.9	4	(10.0)	7.6	30.0	37.6
1986	140.0	132.1	-	7.9	15.5	30.0	45.5
1987	156.1	140.5	7	8.6	24.1	37.0	61.1
1988	178.0	167.3	3	7.8	31.9	40.0	71.9
1989	185.2	203.6	5	(23.3)	8.5	45.0	53.5
1990	212.4	221.3	-	(8.9)	(0.4)	45.0	44.6
1991	224.0	229.1	-	(5.1)	(5.5)	45.0	39.5
1992	238.2	193.6	5.5	44.6	33.6	50.5	84.1

a/ Total regular resources include income from contributions, interest and other miscellaneous income.

b/ Year-end regular resources include both unallocated funds and unspent allocations adjusted for surplus or deficit in resources and transfers to the operational reserve.

c/ The operational reserve was established by the Governing Council in January 1973 at the $20 million level to guarantee the financial viability and integrity of the UNFPA programme. In accordance with Governing Council decision 89/49, paragraph 16, during 1991 UNFPA maintained a fully funded operational reserve at the level of $45.0 million (see Annex II). At its thirty-eighth session, the Governing Council in decision 91/36 decided that the level of the operational reserve should be set at 20 per cent of regular resources income for each year of the UNFPA work plan, and that the level of the reserve would be reviewed every other year. As a result, during 1992 the level of the operational reserve was increased by $3.0 million. A reserve for field office accommodation amounting to $5.0 million was approved by the Governing Council for 1992-1993 (decision 91/36, para. 17). In accordance with this decision, $2.5 million was transferred from general resources to this reserve in 1992.

Figure 1. Income and expenditure trends, 1982-1992, and status of reserves



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Annex IX (continued)

Table 2a. Administrative expenditures, support costs and programme expenditures, 1982-1992
(Millions of US dollars)

Year	Project Expenditures [a]	Agency Support Costs			Administrative and programme support costs		Total
		UN	UNFPA [b]	NGOs [c]	Headquarters	Field Offices [d]	
1982	100.6	6.7	-	-	10.7	4.6	122.6
1983	99.6	5.9	-	-	11.7	4.5	121.7
1984	113.3	5.5	-	-	11.8	4.7	135.3
1985	122.4	7.6	-	0.2	12.7	4.6	147.5
1986	101.6	6.8	1.7	0.2	15.9	5.9	132.1
1987	107.0	7.3	1.4	0.4	18.8	5.6	140.5
1988	129.8	8.4	1.7	0.6	17.0	9.7	167.2
1989	157.4	10.9	2.0	1.1	20.5	11.6	203.5
1990	168.9	10.9	2.4	1.3	22.2	15.6	221.3
1991	171.8	11.1	2.2	1.7	23.6	18.7	229.1
1992 [e]	128.2	17.5	4.3	1.0	23.8	18.8	193.6

Table 2b. Total administrative and programme support expenditures as a percentage of total income and total expenditure, 1982-1992
(Millions of US dollars)

Year	Total income	Total expenditures	Column (1) Total HQ & field office [d]	Column (1) as a percentage of total income	Column (1) as a percentage of total expenditures
1982	130.9	123.7	15.3	11.7	12.4
1983	134.7	122.6	15.6	11.6	12.7
1984	138.6	137.2	16.5	11.9	12.0
1985	142.9	148.9	17.3	12.1	11.6
1986	140.0	132.1	21.8	15.6	16.5
1987	156.1	140.5	24.4	15.6	17.4
1988	178.0	167.3	26.7	15.0	16.0
1989	185.2	203.6	32.1	17.3	15.8
1990	212.4	221.3	37.8	17.8	17.1
1991	224.0	229.1	42.3	18.9	18.5
1992	238.2	193.6	42.6	17.9	22.0

Source: UNFPA year-end Audited Financial Statements for 1982 to 1991 and unaudited data for 1992. Official Records of the General Assembly: Thirty-seventh Session to Forty-seventh Session, Supplements No. 5G(A/37/5/Add.7 to A/47/5/Add.7).

[a] Includes expenditures of programme support units in the field, overhead charges to government-executed projects and programme support costs paid to non-governmental organizations in 1985 and prior years, but excludes field office expenditures which in 1985 and prior years were financed from project funds and are shown separately for comparison purposes.

[b] Comprises support costs to UNFPA for procurement services in respect of government projects and overhead charges assessed by UNFPA to government-executed projects (costs which in 1985 and previous years were included under programme expenditures). Beginning with the biennium 1986-1987, these support cost credits have been applied to the APSS budget as approved by the Governing Council in decision 86/35, paragraph 10.

[c] In 1992, $1.0 million was paid to NGOs in respect of administrative and operational services (AOS).

[d] In 1985 and prior years, all field office costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987, the APSS expenditure is net of the credits reported in footnote b above. In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget and all the other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988 all field office costs are included in the APSS budget.

[e] Under the new successor support-cost arrangements, which began in 1992, technical support services (TSS) costs for United Nations agencies amounted to $12.6 million and administrative and operational services (AOS) costs amounted to $4.9 million. For UNFPA, TSS costs were $1.9 million and AOS $2.4 million. The entire $1.0 million paid as support costs to NGOs were in respect of AOS costs.

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Annex IX (continued)

Table 3. Income and expenditures under UNFPA trust funds, 1982 - 1992
(US dollars)

Year	Total income (contributions plus interest)	Programme expenditures	Support costs paid to UNFPA	Total expenditure
1982	5,910,333	3,815,664	115,095	3,930,759
1983	6,667,597	5,540,752	97,876	5,638,628
1984	4,909,782	6,469,096	132,245	6,601,341
1985	6,435,022	6,456,069	141,635	6,597,704
1986	4,057,360	4,054,360	60,958	4,115,318
1987	4,772,801	3,373,110	123,034	3,496,144
1988	11,796,813	5,923,658	177,354	6,101,012
1989	7,260,176	6,079,006	146,202	6,225,208
1990	11,772,673	11,132,210	151,338	11,283,548
1991	8,218,261	11,301,784	246,824	11,548,608
1992	43,149,943	38,179,382 a/	1,598,040 b/	39,777,422

Source: UNFPA year-end Audited Financial Statements for 1982 to 1991 and unaudited data for 1992. Official Records of the General Assembly: Thirty-sixth Session to Forty-seventh Session, Supplements No. 5G(A/36/5/Add.7 to A/47/5/Add.7).

a/ Includes administrative and operational services (AOS) costs paid to United Nations executing agencies.

b/ Administrative and operational services (AOS) costs paid to UNFPA for projects executed by UNFPA. A credit of $283,177 was transferred to the APSS budget. The remainder ($1,314,863) was credited to the miscellaneous income account, as approved by the Governing Council (decision 86/35, para. 10).